



NO. 82-1520

IN THE SUPREME COURT OF THE UNITED STATES

GERALD J. LANDSBERGER } REPLY TO
PETITIONER } RESPONDENT'S
vs. } BRIEF IN
COMMISSIONER OF REVENUE, } OPPOSITION TO
STATE OF MINNESOTA } PETITION FOR
RESPONDENT } WRIT OF
} CERTIORARI

PETITIONERS REPLY BRIEF

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STATEMENT IN REPLY

1. I am not talking about the personal income of Landsberger; I am talking about the income of Professional & Technical Services to whom the earning assets were previously sold.
2. I am not talking about my being an employee of BN; I am talking about my being an independent contractor on loan to BN as a leased employee under the valid Personal Services Contract.
3. I am not talking about contractually assigning personal services; I am talking about contractually SELLING personal services (assigning means to give away).
4. I am not talking about contracting out my income; I am talking only about contracting out personal work services property assets with no mention of income whatsoever.
5. I am not talking about any fees for a "tax avoidance scheme;" I am only talking about fees for financial management

consulting fees. Further, no "scheme" is involved. Further, it is immaterial if any tax avoidance should transpire since tax avoidance by definition is totally legal.

6. I'm not up on the jurisdictional question but I believe that controversies between a citizen and a state agency does come under the purview of the US Supreme Court. As I am now a citizen of Arizona, I wish to claim diversity of domicile. Since the State of Minnesota follows the IRS Code fairly well, I believe that State tax laws coinciding with Federal tax laws permits coming in under Federal laws especially since the state and Federal tax agencies have conspired and cooperated against me. There are no federal or state laws covering non-constructive receipt by agents of job shop principals in the loaning out of leased employees, and where no laws exist, the State of Minnesota has no jurisdiction

over me and the imposition of unsupported claims by the State of Minnesota permits me to file an appeal to the highest court for relief for I have exhausted my lower court remedies.

7. I am not talking about purely state law; I am talking about the facts of the status of a leased employee, which status is not covered by any Minn. State law.
8. I am not talking about a taxpayer avoiding Minn. income taxes by using the PSC; I am talking about the legal right to sell assets to a third party and thereby transfer tax liability to the new 3rd party, an act which the State of Minn. laws cannot prevent or nullify. The sanctity of contracts is inviolate by the State of Minnesota.
9. I am not talking about assigning, i.e., giving any personal services or any income to a "foreign trust"; I am talking about a sale of assets to a 3rd party American trust having no connection to

me nor anyone connected to me.

10. I am not talking about "Finding No. 2" of the Respondent; I am talking about the TRUE facts with which the unsupported Respondent's claims are at odds.
11. I am not talking about BN's knowledge of the PSC since BN was not a party to PSC.
12. I am not talking about the unsupported conclusion of the tax court that I was an employee of BN; I am talking about the change in my status as a legal result of having signed the PSC converting me into an agent-leased employee working henceforth for P&TS on loan to BN without any disclosure of the P&TS relationship being required under law.
13. I am not talking about my endorsing over my paychecks to IDI; I am talking about me, as agent, endorsing over to the assigns of P&TS the payments due P&TS. All payments were legally owned and due to P&TS so the

endorsement was merely a physical step to complete that obligation by the agent-messenger, Landsberger to his principal, P&TS. P&TS has the sole tax liability.

14. I am not talking about receiving back any amount from IDI or from P&TS; I am talking about unrelated legal gifts from another party outside the jurisdiction of the Respondent, and being unrelated legally said gifts are immaterial and irrelevant to the case at hand.
15. It is false that the IDI Credit Union is "affiliated" with Landsberger or with P&TS or with International Dynamics, Inc. There is no legal connection between those parties.
16. All gifts from charities were confirmed in writing.
17. It is false that the tax court made any supported finding that there was "no real distinction" between the listed parties; there was no and is no factual evidence in the record to support

the false claims of the tax court. As stated in 15 above, there isn't and there never was any connection between Landsberger and P&TS except as agent-messenger. P&TS is unrelated to IDI, and IDI is unrelated to the IDI Credit Union or any of the half dozen other Charities. Further, IDI, IDI Credit Union, and all the other charities are outside the jurisdiction of the Respondent. Also, the Respondent has no subject matter jurisdiction over P&TS. P&TS is not a Minnesota taxpayer.

18. I am not talking about one tax evasion scheme; I am not talking about a scheme; I am not talking about tax evasion; I am not even talking about tax avoidance; I only have a new method of investing in the sole source of all the profits in the world, accounts receivable.
19. It is false that Landsberger subtracted from his gross income; Landsberger did not have any constructively received

gross income of the kind indicated by the Respondent; Respondent has combined Landsberger's constructively received income with his non-constructively received monies which were legally turned over to the true owner, P&TS.

20. It is unsupported and incorrect what the Minn. Commissioner of Revenue "calculated" as all such calculations were based on unsupported and false assumptions of combining constructive and non-constructive monies into a single figure.
21. All of the claims of the Respondent were rebutted, refuted, and denied by Landsberger in the tax court, but the tax court paid no attention whatsoever to the facts and instead relied only on the unsupported claims of the Respondent's attorney.
22. The extreme prejudice and lack of judicial demeanor and conduct is well indicated by the statement quoted by the Respondent's attorney. Actually, there

was no intent and no attempt to evade a
any taxes. The avoidance of taxes, is
of course, 100% legal even if tax avoid-
ance was a minor incidental matter to
the primary goal of investing in a bet-
ter medium, accounts receivable. It is
this extreme raw prejudice that I am
objecting too which requires relief in
this Court.

23. I object to the use of the word "scheme"
repeated by the Respondent for preju-
dicial reasons and make a motion to this
Court to strike same where it appears.
24. I am not the promoter of the PSC; the
system was invented by Frank Forrester
and marketed by American Dynamics Inc.
25. It is false that the IRS has obtained a
permanent injunction against "this
scheme". The injunction is currently
pending in the Minnesota District Court
where some 17 motions have been lodged
to dismiss it, and one of the motions is
for a new trial based on 135 false state-

ments used by the lower court to manufacture a false case against me. Further, the injunction only relates to the "Foreign Tax Haven Double Trust" which does not exist, was never leased, and has no connection with the Personal Services Contract in question and at issue here, so that the injunction only applies to a trust which never existed in the first place making the injunction moot.

26. The jurisdiction of the U.S. Supreme Ct. is good because the Respondent is attempting to deprive me of my property and legal rights by issuing false, unsupported and fraudulent charges and claims against me in violation of the 5th Amendment to the U.S. Constitution. The falseness of the charges, the lack of supporting facts in evidence, the lack of supporting laws governing leased employees, the extreme prejudice shown and quoted, the attempt by the Respondent to violate the "Contract Clause" of

the U.S. Constitution, Art. 1, Sec. 10,
para. 1, the attempt by the Respondent
to block free speech under the 1st A-
mendment, the attempt by the Respondent
to block interstate commerce and trade
protected by the Sherman and Clayton
Anti-Trust laws of Congress in Title 15
U.S. Code, diversity of dimicile, lack
of jurisdiction by the Respondent over
IDI, IDI Credit Union, American Dynamics
Corp., Frank E. Forrester and the lack
of P&TS as a taxpayer all combine to
allow this Court to hear this case.

27. This case was only decided in the Respondent's courts on laws which applied to facts not in evidence here. All facts used by the Respondent were made up facts or immaterial facts, and all of the TRUE facts were ignored. This kind of case cries to be heard on its true merits in an unprejudiced court. The Respondent's position has not any substantial evidence in support.

28. It is false that my case is not universally important case law; according to Frank Forrester, there are over 100 cases pending on the same or similar subject matter facts in other federal, state, and tax courts currently. A proper review of the true facts here would save all of these courts and the parties involved thousands of hours of dispute.

29. It is false that constitutional claims were not presented in the lower courts on the issue of the sanctity of contracts, the right to sell assets, and the automatic transfer of legal ownership and legal tax liability upon the making of such transfers by selling personal services property assets. Any presumption that the Respondent's courts gave any consideration to constitutional questions is false because the Respondent's courts deliberately sought to evade such issues.

30. As the Respondent states/admits, the PSC

is valid and thus the sale of assets is also valid and the change of tax liability is also valid.

31. Respondent has deliberately tried to twist the doctrine established in Lucas vs. Earl in which Earl GAVE AWAY HIS INCOME without paying the income or gift tax; whereas in the present case, I did not have any legal right or dominion over nor did I own any income to give, exchange or sell. I could not give away what wasn't mine once I had sold the underlying assets, i.e., the "tree." As the U.S. Supreme Court so aptly stated, whoever owns the tree, owns the fruit from that tree. One cannot separate the legal ownership of the fruit from the tree on which it grew. I agree. Since P&TS is the sole legal owner of the tree, it also is the sole legal owner of all of the fruit, the income payments due from the personal services rendered by the leased employee, Lands-

berger. I never owned and never gave anything away to anyone. There is no contrary evidence in the PSC or in any other document or testimony or evidence. My case is just the opposite of the facts in Lucas vs Earl which is why the adverse decision in the Lucas vs Earl case is FAVORABLE TO ME.

32. The Respondent is definitely seeking to impair the PSC and nullify it and its legal obligations. Respondent must look to P&TS for tax liability of any income received by P&TS.
33. Since the Respondent never had any support for its manufactured charges in the first place, the insistence of the Respondent to continue to pillory me is unjust, dishonest, dishonorable, malicious and against the public interest. As such this Court has a moral duty and right to review this case from the facts as well as the law.

Respectfully submitted: Gerald Landsberger

